

## **Exhibit C**



**Internal Memorandum**

**Date:** April 15, 2004

**To:** All Delta People  
**From:** Jerry Grinstein, Chief Executive Officer  
**Subject:** MICHELE BURNS

As you probably have heard, Michele Burns has told me she will resign from her position as executive vice president and chief financial officer at Delta at the end of the month to take a senior job at Mirant Corporation, which is also in Atlanta.

Michele has been an effective and dynamic leader for Delta since she arrived in 1999, both in her role as the top finance officer and as an executive leader for our company. Since the tragedy of September 11, 2001, she has put in place a financial structure that gave the company the stability to address the on-going task of regaining sustained profitability. Michele also has led the broad efforts at Delta to become cost-competitive in our industry. She has earned our sincere thanks and appreciation.

A replacement for Michele will be named soon. She will remain in her post as chief financial officer through April 30.

Michele leaves Delta with a strong and talented Finance organization. During this transition in the CFO role, the Finance team will provide our company with the professional financial support we need to continue our drive back to profitability.

Join me in wishing Michele and her family the very best in the future.

As we have discussed before, it is not unusual during times of rapid change at any company for some people to make a personal decision to leave. Delta has the talent and the will to absorb these departures and to move ahead strongly.

Earlier this month, the senior leadership of Delta met to check progress on the strategic review. It was good to see the intelligence and commitment of this group, and the passion they have to get our company back to profitability. They are the management foundation for our future.

An important part of the Board of Directors discussions at the Annual Meeting next week will be the management organization at Delta. We should be in position to announce that structure within a week or two of the Board meeting. Most of the leaders will come from within Delta. There may be a need in some instances to go outside for special skills or exceptional talent. All of the leaders on this team will be focused on rebuilding our company and regaining our position as a leader in our industry.

Thank you for your hard work and commitment during these times of change. Together, we will make Delta great.

A handwritten signature in cursive script, appearing to read "Jerry".

Jerry Grinstein